



Rule(s) Review Checklist Addendum
(This form must be filled out electronically.)

This form is to be used only if the rule(s) was/were previously reviewed, and has/have not been amended subsequent to that review.

All responses should be in **bold** format.

Document(s) Reviewed (include title):

WAC 458-30-205 "Department of Revenue – Duties"

Date last reviewed: **6/28/00**

Reviewer: **Kim M. Qually**

Date current review completed: **5/27/05**

Briefly explain the subject matter of the document(s):

The goal and purpose of WAC 458-30-205 is to explain the duties assigned to DOR by the Legislature that pertain to the administration and implementation of chapter 84.34 RCW, the Open Space Taxation Act.

Type an "X" in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

1. Public requests for review:

YES	NO	
	X	Is this document being reviewed at this time because of a public request?

If "yes," provide the name of the taxpayer/business association and a brief explanation of the issues raised in the request.

Not applicable

2. Related statutes, interpretive and/or policy statements, court decisions, BTA decisions, and WTDs:

YES	NO	
	X	Are there any statutory changes subsequent to the previous review of this rule that should be incorporated?
	X	Are there any interpretive or policy statements not identified in the previous review of this rule that should be incorporated?
	X	Are there any interpretive or policy statements that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed?
	X	Are there any Board of Tax Appeals (BTA) decisions, court decisions, or



		Attorney General Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule?
	X	Are there any administrative decisions subsequent to the previous review of this rule that provide information that should be incorporated into the rule?
	X	Are there any changes to the recommendations in the previous review of this rule with respect to any of the types of documents noted above?

If the answer is “yes” to any of the questions above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

3. Additional information: Identify any additional issues that should be addressed or incorporated into the rule. Note here if you believe the rule can be rewritten and reorganized in a more clear and concise manner.

The rule is accomplishing the job it was meant to do. There is no need to amend the rule at the present time.

4. Listing of documents reviewed:

Statute(s) Implemented:

RCW 84.34.030 - Applications for current use classification – Forms – Fees – Times for making;

RCW 84.34.065 - Determination of true and fair value of farm and agricultural land – Computation – Definitions;

RCW 84.34.141 - Rules and regulations;

RCW 84.34.160 - Information on current use classification – Publication and dissemination; and

RCW 84.34.360 - Special benefit assessments for farm and agricultural land – Rules to implement RCW 84.34.300 through 84.34.380.

Interpretive and/or policy statements (e.g., ETAs, PTAs, and IAGs): **None**

Court Decisions: **None**

Board of Tax Appeals Decisions (BTAs): **None**

Appeals Division Decisions (WTDs): **None**

Attorney General Opinions (AGOs): **None**

Other Documents: **None**



5. Review Recommendation:

- _____ Amend
_____ Repeal/Cancel
 X Leave as is
_____ Begin the rule-making process for possible revision.

Explanation of recommendation: Provide a brief summary of your recommendation, whether the same as or different from the original review of the document(s). If this recommendation differs from that of the previous review, explain the basis for this difference.

If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents; or
- Address issues not otherwise addressed in other documents.

The rule is currently serving its intended purpose. It is written in a format that is easy for taxpayers and local taxing officials to read. There is no compelling need to change the rule at this time.

6. Manager action: Date: June 13, 2005

 AL Reviewed and accepted recommendation

Amendment priority (to be completed by manager):

- _____ 1
_____ 2
_____ 3
_____ 4